Black & White Corp, menyusun laporan keuangan setiap akhir tahun, yaitu 31 Desember. Berikut adalah neraca saldo Black & White Corp per 31 Desember 2014 (dalam \$):

Equipment -	60.000
Accumulated Depreciation - Building	21.750
Dividend	1.717
Bank Loan	130.000
Accounts Payable	47.477
Inventory (Dec 31, 2014)	50.000
Prepaid Rent	22.200
General and Administrative Expense	4.050
Selling and Marketing Expense	7.820
Land	130.000
Retained Earnings	202,610
Sales	100,000
Cash	65,041
Interest Expense	1.300
Vehicle	56,000
Accumulated Depreciation - Vehicle	3.500
Building	90.000
Share Capital - Ordinary	88.750
Accounts Receivable	39.750
Accumulated Depreciation - Equipment	15.000
COGS	28.000
Patent	
	51.250

Keterangan tambahan:

Tarif pajak = 20%

Beban pajak adalah sebesar 1.959, yang merupakan income tax dan pajak atas other comprehensive income.

> 1/1/2014

Informasi tambahan untuk membuat penyesuaian (tahunan) tanggal 31 Desember 2014:

# 1. Penyusutan aset tetap

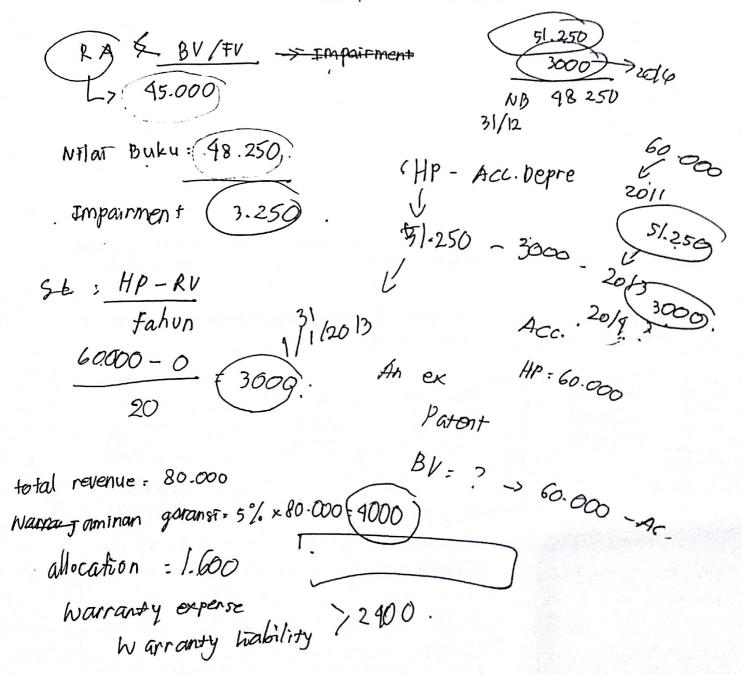
lania and	FFT	1		T	
Jenis aset	Tanggal	Umur	Nilai	Metode	Keterangan
tetap	Akuisisi	Manfaat	Sisa	Penyusutan	Tambahan
Tanah	17 April 2004	-	0	_	Tambanan
Building	5 Maret 2009	20	0	Ctualate	100/
			U	Straight	40% untuk penjualan
Equipment	11 12012	tahun		Line	dan 60% untuk umum
Equipment	1 Januari 2013	8 tahun	0	Declining	40% untuk penjualan
Vehicle				Balance	dan 60% untuk umum
venicle	3 Oktober	8 tahun	0	Declining	40% untuk penjualan
Black & W	2013			Balance	dan 60% untuk umum

- ek & White Corp. memutuskan untuk menilai kembali peralatan yang dimiliki. Berdasarkan penilaian independen, diketahui bahwa peralatan memiliki harga wajar
- 3. Beban sewa selama tahun 2014 adalah 17.760. Beban sewa ini merupakan sewa outlet (penjualan) di Two Mangoes Mall.

- Patent diperoleh pada 1 Februari 2011 dengan harga perolehan \$ 60.000, memiliki umur manfaat selama 20 tahun dan diamortisasi menggunakan metode straight line. (40% untuk penjualan dan 60% untuk umum)
- 5. Perusahaan menentukan bahwa patent mengalami penurunan nilai dengan recoverable amount sebesar \$ 45,000.
- 6. Selama tahun 2014, perusahaan berhasil menjual barang dagang sebanyak 1000 unit dengan harga masing-masing \$ 80. Perusahaan mengestimasi berdasarkan tahun-tahun sebelumnya bahwa akan terdapat beban garansi rata-rata 5% dari dari harga jual untuk unit yang terjual. Selama tahun 2014, beban garansi yang terjadi adalah sebesar \$ 1,600 (perusahaan menggunakan Expense Warranty Approach).

### Diminta:

- 1. Buatlah jurnal penyesuaian yang dibutuhkan!
- 2. Buatlah Statement of Comprehensive Income untuk periode yang berakhir 31 Desember 2014!
- 3. Buatlah Statement of Changes in Equity untuk periode yang berakhir 31 Desember 2014!
- 4. Buatlah Statement of Financial Position per 31 Desember 2014!



PT. Latihan Terus membuat laporan keuangan setiap akhir tahun. Berikut adalah neraca saldo sebelum penyesuaian PT. Latihan Terus per 31 Desember 2014 (dalam Rp):

<b>Accounts</b>	Dr	
-		Cr
Accounts Receivable	1,706,033,965	
Inventory	1,083,812,500	
Prepaid Insurance	712,500,000	
Equity Investment	438,900,000	
Vehicle	762,000,000	
Accumulated Depreciation - Vehicle	1,386,000,000	
Equipment		115,500,000
Accumulated Depreciation - Equipment	1,485,000,000	
Building	1	371,250,000
Accumulated Depreciation - Building	2,227,500,000	
Land	,	538,312,500
	1,500,000,000	
Accounts Payable		1,020,796,012
Convertible Bonds Payable		1,371,525,974
Share Capital - Ordinary (par Rp 1.650)		1,650,000,000
Share Premium - Ordinary		
Share Premium - Conversion Equity		1,371,137,500
Retained Earnings		150,846,979
Accumulated Other Comprehensive Income		2,902,160,000
Sales		18,000,000
		3,250,000,000
COGS	1,188,000,000	
Salaries Expense	194,782,500	
Dividend	75,000,000	

Informasi tambahan terkait penyesuaian tanggal 31 Desember 2014:

 Asuransi dibayar di muka merupakan asuransi bangunan yang dibayarkan pada tanggal 1 September 2012 untuk jangka waktu 3 tahun.

Berikut equity investment yang dimiliki oleh PT. Latihan Terus: 2. Fair Value (Dec 31,2014) Fair Value (Dec 31,2013) Cost Trading Tahun Lalu Investment: 262,000,000 242,000,000 264,000,000 PT. Maju 166,000,000 162,000,000 PT. Terus 158,000,000 428,000,000 404,000,000 422,000,000 Total Non-trading (2) FV Adjustment 404.000000 422.000 000 (1) Investment: 422.000 000 422.000 000 Cost 428 000 000 404.000.000 FV 6.000 000 (Dr) 18 000.000 18000000 (Cr) FV adj

Equity Invest 762.
(4) 24
(-) 8

Conv. BP . 1.371.137.500 (4) 25 728.896

PT. Usaha	132,000,000	148,000,000	150,000,000
PT. Lancar	<u>202,000,000</u>	210,000,000	200,000,000
Total	334,000,000	358,000,000	350,000,000

3. Penyusutan aset tetap:

Aset tetap	Tanggal Perolehan	Umur Manfaat	Nilai Sisa	Metode Penyusutan
Tanah	10 Agustus 2002	-	-	-
Bangunan	28 Februari 2009	20 tahun	-	Straight Line
Peralatan	14 Januari 2013	8 tahun	250.000.000	Double Declining Balance
Kendaraan	1 Oktober 2013	6 tahun	300.000.000	Double Declining Balance

I diabaikan jika double declining

1, 8 54

loss

- 4. Pada tanggal 1 Januari 2013, PT. Latihan Terus menerbitkan 100.000 lembar convertible bonds dengan nilai par Rp 15.000, dengan jangka waktu 5 tahun dan tingkat bunga 12%. Bunga dibayarkan setiap tanggal 1 Januari. Setiap lembar obligasi dapat ditukar dengan 6 lembar saham biasa. Pada saat penerbitan, PT. Latihan Terus menerima total Rp 1.500.000.000. Tingkat bunga pasar untuk obligasi non-convertible yang sejenis adalah 15%.
- 5. Tarif pajak = 25% dan pajak dibayarkan setiap tanggal 10 bulan berikutnya.

#### Diminta:

- 1. Buatlah adjusting entries untuk 31 Desember 2014!
- Buatlah Statement of Comprehensive Income untuk periode yang berakhir 31 Desember 2014!
- Buatlah Statement of Changes in Equity untuk periode yang berakhir 31 Desember 2014!
- 4. Buatlah Statement of Financial Position per 31 Desember 2014!
- 5. Hitunglah Basic dan Diluted EPS tahun 2014!

PT. Work Hard menyusun laporan keuangan setiap akhir tahun, yaitu 31 Desember. Berikut adalah neraca saldo PT. Work Hard per 31 Desember 2012 (dalam Rp):

	•	
Cash	Dr	Cr
	1.403.033.965	
Accounts Receivable	983.812.500	
Inventory (Dec 31, 2011)	412.500.000	
Prepaid Insurance	219.450.000	
Vehicle	1.386.000.000	
Accumulated Depreciation - Vehicle		115.500.000
Equipment	1.485.000.000	
Accumulated Depreciation - Equipment		371.250.000
Building	2.227.500.000	
Accumulated Depreciation - Building		538.312.500
Land	1.200.000.000	
Lease Receivable	1.097.716.035	
Accounts Payable		1.092.555.750
Bank Loan		825.000,000
Share Capital - Ordinary		1.650.000.000
Share Premium - Ordinary		671.137.500
Retained Earnings		3.702.160.000
Sales		2.950.000.000
Purchase	1.188.000.000	
Salaries Expense	194.782,500	
nterest Expense	75.625.000	
Dividend	42.495.750	

## Keterangan:

Tarif pajak yang berlaku adalah 25%.

Pembulatan ke satuan terdekat.

Informasi tambahan untuk membuat penyesuaian tanggal 31 Desember 2012:

a. Penyusutanasettetap

Aset tetap	Tanggal Perolehan	Umur Manfaat	Metode Penyusutan
Tanah	10 Agustus 2000	-	-
Bangunan	28 Februari 2007	20 tahun	Straight Line
Peralatan	14 Januari 2011	8 tahun	Declining Balance
Kendaraan	1 Oktober 2011		Declining Balance

b. Asuransi dibayar di muka merupakan asuransi bangunan yang dibayarkan pada tanggal 1 September 2010 untuk jangk awaktu 3 tahun.

c. Perusahaan memutuskan untuk mengubah metode penilaian persediaan dari FIFO ke Average. Setelah dihitung dengan metode average, saldo awal persediaan tahun 2012 adalah sebesar

Rp382.800.000. Secara perpajakan, tetap menggunakan metode FIFO.

d. Setelah dilakukan stock opname, diketahui bahwa saldo akhir persediaan adalah sebesar Rp514.800.000 (FIFO) atau Rp495.000.000 (average).

e. Pinjaman dari bank diperoleh pada tanggal 16 Maret 2009 untuk jangka waktu selama 5 tahun dengan tingkat bunga 10% per tahun. Bunga dari pinjaman tersebut dibayarkan pada setiap

awal bulan berikutnya.

f. Perusahaan menyewakan sebuah peralatan pada tanggal 1 Januari 2012. Annual lease payment sebesar Rp288.283.965 yang dibayarkan setiap awal tahun yang dimulai pada tanggal 1 Januari 2012. Fair value peralatan tersebut pada tanggal 1 Januari 2012 adalah sebesar Rp1.386.000.000. Umur manfaat dari peralatan adalah 7 tahun dan masa leasing adalah 6 tahun. Peralatan memiliki nilai sisa sebesar Rp115.500.000 dan nilai sisa ini tidak dijaminkan oleh lessee. Implicit rate yang digunakan oleh lessora dalah 12% dan rate ini diketahu ioleh lessee. Incremental borrowing rate lesse ediketahui adalah sebesar 13%.

#### Diminta:

- 1. Buatlah semua jurnal penyesuaian yang dibutuhkan PT. Work Hard pada tanggal 31 Desember 2012!
- 2. Buatlah *Income Statement* untuk tahun yang berakhir pada 31 Desember 2012!
- 3. Buatlah Statement of Changes in Equity untuk tahun yang berakhir pada 31 Desember 2012!
- 4. Buatlah Statement of Financial Position per 31 Desember 2012!

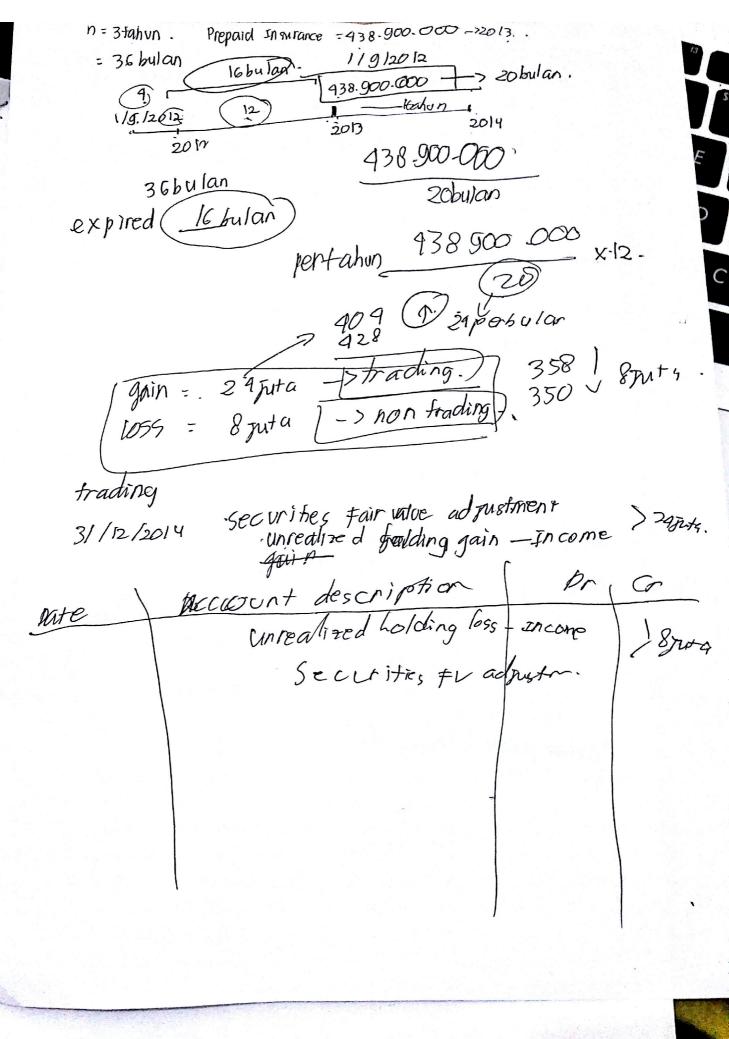
- HP, - Acpep. (60-000 - 15-000) x Rate 45000 X (1x100% X2) [1485.00000 -371-250-000) X( \*x00% x 2) 100-000 convertible bords nilai par: 15.000 n=
state rate: 12% Interest payment: I Jan (amually) n= 5 talun 1 lembar CB -> 6 lembar Of. cordinary share). Hjual: [15 M] Market rate: 15%. Hyuai: (10) mit

pada 102. 102 x (100.000 +15.9) [5M] bords - (onver Bords obligan (14+r)

Saham. Prof convertible bonds = 1.500-000.000 × (1+r)-n 1.500-000.00.x (1+0,15) = 745.765.103.  $PVOF \ tnterest = (1.500-000-000 \times 12\%) \times (1-(1+0,15)^{-5}) = 603.387.918$ (1-(1+r)-n) (-) 155 uing price (1-399.153.02) urnal pd saw y

1/1/2013 Cash

CB Payablo
Share promium conveguity jurnal palsaat penerbitan CB. seligh



		Date	
Black and	White Con	noanu	
Statement of Comprehensive Income			
for the year	Ended, Dec 31	1,2014	
Sales			
COGS		\$ 100 000	
Gross Projet		(28.000)	
Selling & Marketing exp		72 000	
Selling & Marketing exp	78 20		
Depre exp	18 40		
Building (40% × 4500)	1800		
Equipment (40% x 11250)	9500		
Vehicle (40% ×13.125)	.5250		
Amortitation exp (40% × 3000)	1200		
Waranty exp	2400		
Rent exp	17 760	(40.730)	
General & Adm exp		-	
General & Adm exp	4050 .		
Depre exp			
Building (60% × 4500)	2700		
Equipment (60°/0×11.250)	6750		
Vehicle (60% x 13-125)	7875		
Amortization exp(60%.x3000)	1800	(23.175)	
(ncome from operation (EBIT)		8095	
Other Income & exp			
Loss on Impairment	3250		
Interest exp	1.300		
Income before Income Tax	1.000	<u>(453b)</u>	
Income tax (20%)		3545	
		(709)	
Net Income		2.836	
Other Comprehenvive Income			
Unrealized Gain on Revaluation	on - Equip,	5000	
net of tax - (6250 x (1-2)	0%)		
Comprehencive Income		\$ 7.836	
Joseph - X			
gerah san pajak		-	
(6250×20°/ <sub>a</sub> )			
1250 + 709	1 1 1		

		<del>, , , , , , , , , , , , , , , , , , , </del>		
		Black and White		
	Sta	tement of Chan	ges in Equity	
	For	the Year Ended	31 Dec, 2014	
	Share Capital-	Retained	Unrealized 6	ain Total
	Ord	Earning	Or Pevalua	7
Beginning balance	88.750	202 610		291-360
Total Comprehensive			ΔOĪ	
Income	-	2836	5000	7836
(ysdiambl	•			
dr net incom	2)			
Dividends	~	(1717)	_	(1717)
÷ 15				
Ending balance	88 700	203.729	1000	297.477
	=	=	=	=
		Black and White	Company	
	814	tement of Finance	ial Portion	
		Det 31, 20	4	
an C		Assets		
Par L DI	4			
Property, Plant,	tquipment			
Land		130-000		
Building	90.00			
Acc. Depre-	Building (26.2	63.750		
	7 + 4500)	• / /		
Equipment		40 000	Odar	tool)
	Ih pahai Acc	Depre, Karena	Sdhada Reval	•
10	Time of		10000	mach
1 - 000				
Vehicle	5(	0.000		
Vehicle		· ·		
Vehicle Acc Depr	re-Vehide (16 +13:125)			
Vehicle Acc Depr (3500 tangible Assut	re-Vehide (16 +13:125)	· ·		3 125
Vehicle Acc Depr (3500 tangible Asset	re-Vehide (16 +13:125)	625) 3.9.375	27	
Vehicle Acc Deput (3500 Itangible Asset Patent (pe	re-Vehide (16 +13.125) ake ug disoal arena di sioo	(625) 3.9.375 (centa)	27	3 125
Vehicle Acc Deput (3500) Itangible Asset Patent (pe	re-Volvide (16 +13:125) ake ug disoal	(625) 3.9.375 (centa)	27	
Vehicle Acc Deput (3500) Hangible Asset Patent (po	re-Vehide (16 +13.125) ake ug disoal arena di sioo	(625) 3.9.375 (centa)	45	

Corrent Asset		
Prepaid Rent (20200	= 17760) 4 440	
Inversely	\$0.000	-Constitution of the second of
AP.	70.70	
Cash	65 CA1	
Total Current Asset	\$ 150 231	\$ 977 356
TOTAL ASSET		9 411 134
Equ	uty & Liabildies	
Equity		
Share Capital - Ord	88 350	
K.K	203 729	
Acc. OCI	5,000	
Total Equity:	\$ 207 170	
Non-Current Liabilities		
Bank Loan	130 000	
Current Liabilities		
Account Payable	47 477	
Warrant Liabilities	2400	
Total Liabilities	179.877	
Total EQUITY & LIA	101111111111111111111111111111111111111	\$ 477
TOTAL POOLITY A PIN	DICITIES	
y exclusion for the first that the first that the first section of the f		
	Personal designation of the second se	

	No.
a) Turnel P. Latihan Terus	Date
a) Jurnal Penyesuaian	<del>, , , , , , , , , , , , , , , , , , , </del>
31 Desember 2014	
() Incurence to	dibayarkan 1 Sept 2012
O Insurance Expense Rp 263 340 000 Prepaid Insurance	1/9 12 31/2 31/12 31/12 31/12 19 1/9 15
- space tignishing	
	4 + 12 12 + 8  16 bln 20 bulan
	Dari 2012 - 2015 - 3 th (36 bln)
	36 bln - 16 bln = 20 bln.
	12 bln x 458 900 000 = 263. 340 000
	206In
2) Fair Value Adjustment	Trading Cost 422 000 000
Unrealized Holding Gain or Loss- Rp. 24Jt	FV(4) 424.000.000 FV(4) 428.000.000
Income	tVadj 18.000.000 (Cr)
	7 adj
	(2474) 1874
	(2170) (630
	634
	Atau
	FV 31/12 40A H 1 24 H (Dr)
	Non-Trading
Unrealized Holding Gain or Loss -	Cost 334.000.000 Cost 334.000.000
Equity Rp. 874	\$V(13) 358 000 000 \$V(14) 350.000.000
Fair Value Adjustment	tVadj 24.000.000 (Dr) tVadj 16.000.000 (Dr)
Tan Omine injustifier	
	FV adj
	2974 (874)
	1634
	Atau.
	FV 31/12 13 358 H 1 951 (6)
	₹V 31/1214 350 St (G)
	10.4 (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4

	Date
<del></del>	Straight Line = Cost - RV
D Depreciation exp Rp 111 375.000	n
D Depreciation exp Acc Depre - Building > Rp 111 375.000	= 2.221 500 000 - 0
	20
	= (11 375 000
Depreciation exp Ro 270 437 Et	Declining = BV x 2
Acc Depre-Equipment Rp 278 437 5t	n
	= (1485 000 .000 - 371. 250 000) ×2
	8
	= 278 437 500
Depreciation exp Ro 123500000	Declining = BV x 2
Acc. Depre-Vehicle	n
	= (1.386.000 000 - 115500.000) ×2
	6
Sual Production	= 423. 500.000
Saat Penerbitan	1 Jan 2013 → 100.000 lb Convertible bonds
Cash 1,500,000,000	Nilai par - 12p 15 000, 5th, 12% (stated rate)
Bonds Payable 1349 153 021	1 lb bonds — 0 6 lb ordinary shares
Share Premium - Convertible 150.846 979	Market rate -p 15%
Equity	1.500.000.000 Convertible Bonds - obligasi
	\ (hare.
	Prof Principal = 1,5M x
	(1+0,15)5
	= 1.5 M × 0,497176735
	= 745.765.103
All the second s	PV of Interest (12°/x15m)
	Payment (1-(1+0,15)5)
	= 180 M × 3,3521551
	A = 2 000
and the second s	Total - Ro 1 240 153 221 (OV)
	Total = Rp. 1.349.153.021 (CV) -> bands.
	FV - CV = 150.846.979 ( Y share equity)
1997	

	1001						
-	12°/0	15%			Date		_
Date	Cash Paid	Interest exp	Discount Amor	tized	Carrying Amount	t of Bonds.	
1/13					1.349.15		
1/14	180 000.000	202 372 953	22.372 95	3		25.974	
1/15	180.000.000	205.728.896	25.728.800			254.870	
٧, ۱۵	180.000.000	209 588 230	29 588 23		1.426	843 100	
1,17	180 000 000	214 026 465	34 026.41		1.460	.869.565	
18	180.000.000	219.130 435	39.130 43		1.500.	.000.000	
Into	esember 2014 erest exp : Bonds Payable Interest Paya ome Tax Expen	180 000	000	Compr	ehensive Inwm	ie duhe	
				~ ~			
Basic	tp5 = 1	Jet Income - Weighted Aug a	f Share Outs	Div itanding			
Basic			share Outs				
Basic		weighted Aug a 50, 627. 078.	share Outs				
Basic	= 4	weighted Aug a 50, 627. 078.	share Outs				
Basic	= 4	weighted Aug a 50, 627. 078.	share Outs				
	= 4	weighted Aug a 50, 627. 078. 1.0 450, 63	share Outs	tarDing	00)		
Dilut	= 4 = 4 ed EPS	weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs  - O	tanDing	00) = 1.600.00	20	
Dilute	= 4 = 6 ed EPS sted Shares	Weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs - 2) 00 000 (1-26)	tanDing 16×1000			750
Dilut	= 4 = 6 ed EPS sted Shares	Weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs - 2) 00 000 (1-26)	tanDing 16×1000	= 1.600.00		750
Dilute Adju Adju	= 4 ed EPS sted Shares sted Net Incor	Weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs - 2) 00 000 (1-26)	tanDing 16×1000	= 1.600.00	.604.923	750
Dilute Adju Adju	= 4 = 6 ed EPS sted Shares	Weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs - 2) 00 000 (1-26)	tanDing 16×1000	= 1.600.00		750
Dilute Adju Adju	= 4 ed EPS sted Shares sted Net Incor	Weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs - 2) 00 000 (1-26)	tanDing 16×1000	= 1.600.00	.604.923	750
Dilute Adju Adju	= 4 ed EPS sted Shares sted Net Incor	Weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs - 2) 00 000 (1-26)	tanDing 16×1000	= 1.600.00	.604.923	750
Dilute Adju Adju	= 4 ed EPS sted Shares sted Net Incor	Weighted Aug a 50, 627. 078. 1.0 450, 63	Share Outs - 2) 00 000 (1-26)	tanDing 16×1000	= 1.600.00	.604.923	750

	PT Lahhan Ten	Section of the second section of the	NAMES OF TAXABLE PARTY.
a menintal qualificativa di secreta secul successo per secreta esta este en esta disco e considera emperimente	Statement of Comprehen	sive Income	
	For the Year Ended	Dec 31.2014	
199 invalue vigita (el 1818 invalgible) coloribretta, limbi inpocerior viene controlleri francis estiminatifica el 1997 invalue viene de 1997 invalue el 1997	teritorialiste. Autopultus paiditeriamentus illisti iursturus illustit tunngai kanstillinisi medilet opusttas suursturus illismi		Hart and the same of the same
saanat oo ah maraa ah menan ee aanaa ee aanaa ee aanaa ah maraa ah maraa ah maraa ah maraa ah maraa ah maraa a Saa Uee	om sig vyt finde est toda med des sittere er	3.250.000-000	
COGS	,如此,我们就是一个时候,我们就是有一个时间,我们也是有一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,他们	(1188 000 000)	
Gross Profit	kondulir y erregende. Et i vije ocij (talejande Altioldering) dedigen op de altioldering statistisme zot og et Entir i zeroede de de to Section vi en degester	2.062.000.000	
Operating expense	ros s d'Orbertaleur et et sy chefat distanç unité paleir la la lauraine approprie de dans minérale, a la sécul		
Salaries exp	194.782.500		
Insurance exp	263 340.000		
Depre exp:			
Beilding	111 375 000		
Equipment	278 437 500		
Velude	923.500.000	(1 271 435 000)	
ncome from Operation		790. 565 000	
Other Income a Expe			
Interest exp	(205.728.896	)	
Unrealized Holding		(181.728.896)	
ncome before Incomi	e lax	608-836 104	
ncome tax (25%)		(152.209.026)	
Net Income		456.627.078	7 23 50 30
Other Comprehens			
Unrealized Holdi		(000,000.0)	
net of tax (7		1.	
Comprehensive Incom	1e	450.627.078	
	A 1 1 A	sih dan porjale.	
	TIEST OI AMANA MILAM	Cil. Mari marial.	

c)				E sto	into ,	The second second second second second
and the second s	17	Latihan Terus	4	katine gamanan ganaran g		Same of the same of the same
	Statemen	Hot Changer in Fo	aiki		ganinamenterita, tarih kepeninat	Topic bearing agreement
	for the T	ear Ended Dec zi	, 2614			
The state of the s	hare Capital Ordinary	Share Fremium.	Share Premium	keloired Camings	AOG	1 Hal Equity
Beginning Balance	1.650000000	1. 371 137.500	150 846479			030 144 479
1 let income				456.63767		456 627 078
Dividends		Address of an option of the op		( 15000 000	1	(75 000000)
DCJ	Company of the Compan		and the development and participates and the 1524 by A. C.	MATTHEW AND AND ADMINISTRATION OF THE PARTY	(600000)	(6000 0000)
Ending Balance 1.	ത്ത താ താ	1.371 137-500	150 246.939	\$ 283787 07 =	a poware	6 4677715
d)	the contract of the contract o					
	(L. L.	Latihan Terus	Postion		to Developed the Destrict of the West to enterprise 198	engelocine, columbia e control de control de 1900 de 1
decreased the space of the spac	statemen	l of Financial Dec 31, 2014	I V / I V I V I		CONTRACTOR OF THE PROPERTY OF THE PARTY OF	and a second
		160 31, 7014	delegan Comunication of an experience of an experience of the expe	who makes the second se	The second se	
and the second s		ASSETS				a contract report the contract and
	regulare partition on a mana articular and the color for t			en ditabas e musico de desenva tres consciones de la fina de	er kann i perfeziorin prisiden herroria prosecció hi cen sen	assertances in your discontinue and instrumental and security of the security
lon - Current Assets		the production of the first security and the second security and the second second second second second second	and was the same and a same or the same and a same and	iti ee taluusiitiin karee kultuusii karee ka taluusii saa ka k	AN ALA	companya can recommenda de la companya de la compa
Investment			Z Produživaja koji z instanin nedrostoji i dlobe sad simin nedrostoji kladi.	CONTRACTOR OF THE STATE OF THE	772.000 O	
Equity Investment	language medianas promptes de coloris en troplant tro-case de libra perduli discontra de la coloris de la coloris en troplant tro-case de la coloris de coloris en troplant tro-case de la coloris de coloris en troplant tro-case de la coloris de coloris en troplant tro-case de la coloris en tro-case de la			ann ar phreis de la la la callada in Carlo a la la Callada in Carlo a la Callada in Carlo a Callada in Carlo a	er oan de geleiche	
Property, Plant, Equip	ment	namentantiili feducida vii kirii ili puoti vuodelmin 13 sii kiriinga 1954–033 Siin 1 sigo on sayn ilin kar			NO MANAGEMENT SECRETARISMENT SECRETA	
Land		art car has	1.500.00	00.000	an Kalangan, androom gayan gar renor and angresia distribute to the	
Building		2.27.500.000		en or granden and a happen at to the property of the analysis	risker andre i know e comparation of the second	
Acc Depre-B		(649 687 500)	1.577	812.500	-chance where he can be removed the control of the	поднить инвертительного поточного Мереновий в ТУМ говой
Equipment		1.485 000 000		DAMESA ARISTONIOSOS MEDILANDO SOCIETA POR	TIT THE THE LIGHT HAVE THE THE THE THE THE THE THE THE THE TH	
Acc Depre-E		(649.687.500)	835	312.500		
Vehicle		1.386.000 000		The second secon		SECRETO MAN A PROPERTY SECRETORY OF A SECRETORY OF
Acc Depre - V		(539.000.000)	847.	000 000	4.760.1	25-000
Ptal Non-Current As	sets.				and the second s	125 000
urrent Asses						militarin peri satura vinap vanim ing gareng enterpe entit peri bilang. Peri satura peri satura pe
		170 MARA	Andrew Conference and	Markettan Carrier Springer State (1995)	en dan meningan pengangan pengangan pengangan pengangan pengangan pengangan pengangan pengangan pengangan pengan	entre de la companya
Prepaid Insurance		175.560 000		or the second	and the second s	No. 1 for an institution also approximate on property copy and comprehensive to the
Inventory	AND THE PROPERTY AND THE STATE OF THE STATE	712.500 000	and the state of t	entimentary in mountain payment or in mountain a deletiment a model	PMS Sich von Gelige William (1988) and constraint of the constrain	COMPANY PROPERTY PROPERTY AND ADMINISTRATION OF THE
AR		1.083 812 500				
Cash		1.706.03396	5	- The graph property of the Shell risks where the	The second secon	
otal Current Assets	The same of the sa		en til detta film för er hatta sänketa en måneta statt sänta å en er kans en en er f	(1995年) (1995年) (1996年)	3677	306.465
OTAL ASSETS	1 1 1	7-7		-	p 9216	031-465

		Date
Equity	& Liabilities	
Equity		
Share Capital-Ord	1-650 000.000	
Share Premium - Ord	1. 371.137 500	
Share Premium - Conversion Equity	150 846 979	
Retained earnings	3. 283 787.078	
AOG	12.000.000	
Total Equity		6.467.771.557
Non-Current Liabilities		8/19
Convertible Bonds Payable	1307.254.870	( 25. 728 896 + 1371.529.9A
Total Non-Current Liabilities		1-397-254-870
Current Liabiliher		
· AP	1.020.796.012	
Interest Payable	(80.00000	
Income Tax Pavable	150 209 02	6
Total Current Liabilities	()*	1351.005.03
TOTAL E & L		Pp. 9216 031.
		=
A grant and a second		
<del></del>		

1				-
1	11	20	1 1	-
Service Services		Y	1	h.

Straight Line: Cost - Peridual Value

Massa umur

90.000 - 0 : 4.500

.) Declining balance :

Date Der Cost rate anual Der exp Acc. der Book value

Annual deprexp

sama ga berubah

a. di 4hn ya berbeda

onnual depr 1 acc depr

4hn sebelumnya

 $\frac{\text{Cost} - \text{Acc depr}}{\text{massa unior} \times 2} \times 2$ 

Cost equipment - Acc depr. equipment x 2 massa umur

= 60.000 - 15.000 × 2

 $=\frac{45.000}{8} \times 2 = \frac{90.000}{8} = 11.250$ 

36.000 - 3.000 x 2 = 13.125

SEKAR DHEWANDARI	
	Cheste
1 Buotlich jurnal pagesuaion.	
31 Des 2014 Depr Exp Acc-dpr building	> 4.000
3) Des 2014 Depr. Exp Acc-dpr equipment	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
31 Des 2014 Dept. Exp Acc der - Vihide	> 13.125
Date Dar-Cost rate annual d	opr-exp Acc. depr Book value
11 Pez - 13 60.000 25% 15.0	W 15.0W 45.000
1 Pes - 14 45.000 25% 11.2	30 26.250 33.750
Lo 40.000 - 33.750 = 6.250 (gain)	
1 Des-14 Acc dept equipment	26.250
Equipment	20.000
Unrealised gain an revaluation eap	. 6,250
Pent exp > 17-960. Prepaid rent > 17-960.	
Straight line = cost - residual value	
massa umur = 60.000 - 0 , 3000	

Amortization exp > 3000.
Pater

20

4

	A CONTRACTOR OF THE PARTY OF TH	manufacture of the manufacture between a fill product a section
12	Dik :	impairment
	V 11	m. foll mixici

paten th 2014 = 51.250 dere - th 2014 = 3000 48.250

PA = 45.000 BV = 48.250

2.200 ←> Lass.

loss on impairment >

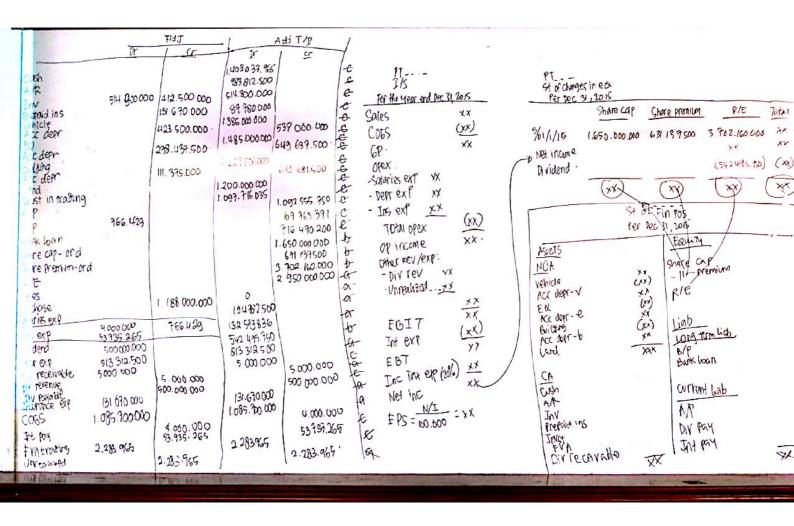
3.250.

© Unit 1000 @ 80

total nevenue : 60.000 -0 5% -> biago garansi

5% x 80.000 = 4000

W. exp W. liability > 2400



```
d. pate
                                                                                    Int out Int paid
                                                                                                                 168 529.000
                                                                              1/15
a Depr exp
                       > 111 375 000
                                                                                                                107.785.694
                                                                              1/4/15 3255894 4000000 744.106
                                                                             1/16 3 233 570 4000 000 766 429
      Acc derr-building
      ACC dept- 800 > 278 437,500
                                                                              Bonds parable > 766.429.
   Dear exp
     ACC dept - Vehicle 7 423 500 000
                                                                              Int exp parable >4.000 000
                                                                                 exP > 9 x10% X716 470 200 = 53.735,265
 1/9/13 - 1/9/16
                                                                          e. Int exp
   219 450 000 -> /1/15 - 19/16 (20 bln)
                                                                          f. Fair value adj-trading
    Insurance expense
            nce expense \Rightarrow \frac{12}{20} \times 219450 \infty
Proposid insurance \Rightarrow \frac{12}{131.67000}
                                                                                   Unreduced hald gain/wss-inc
                                                                                                                                     a-inc 4
                                                                          g. Dividend receivable > 5,000 000
                                                                                                                                      b = ex of charges in ea
                                                                                                                                      C = St Of Fin pos
 Inventory (end)
                                514 800.000
                                                                                   Dividend parable > 500 000.000
                               1.085 700.000
                                                                           1. Dividend
  C06S
                                                 1.188,000.00
        purchase
        Inventory (teginning)
                                                    412.500.000
PV nominal = 100 JT x0,74409
PV bunga = 4% x1000T1 x 8,53020 = Kx
                                    108.529.800
```